

CITY OF CEDAR PARK, TEXAS

*Independent Accountants' Report
on Applying
Agreed-Upon Procedures*

Utility Billing

October 24, 2015

By:

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***INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING
AGREED-UPON PROCEDURES***

To the Honorable Mayor and
City Council Members of the
City of Cedar Park, Texas:

We have performed procedures enumerated below, which were agreed to by the City of Cedar Park, Texas (the "City") and City management, solely to assist the City with reviewing the City's existing utility billing policies and procedures for the purpose of validating the increases in the water bills for utility billing customers in August, 2015. The City's management is responsible for the existing utility billing policies and procedures. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the results of the agreed-upon procedures performed either for the purpose for which this report has been requested or for any other purpose.

PROCEDURES

The procedures listed in Exhibit A focus on the following items:

- City's rate ordinance (public policy)
- Recalculation of water bills
- Utility billing process
- Consumption data collection process
- Meter accuracy
- Analytical data
- Rainfall
- Water pumped and billed
- System repair costs
- Production and treatment costs
- Conservation efforts

The results of the procedures in Exhibit A are listed with the procedures.

We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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This report is intended solely for the information and use of the City and the specified parties listed above and is not intended to be and should not be used by anyone other than these specified parties.

BELT HARRIS PECHACEK, LLLP

Belt Harris Pechacek, LLLP
Certified Public Accountants
Houston, Texas
October 24, 2015

Exhibit A

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED

1.0 CITY'S RATE ORDINANCE

1.1 Utility Ordinance Policy

Procedure

Determine the emphasis behind the water rate structure to the City's utility customers according to the City's Utility Ordinance Policy (the "Policy").

Results

The emphasis in the water rate structure can be found in the City's Utility Rate Ordinance Chapter 18. In summary, the emphases behind the water rate structure are as follows:

- There should be no free service.
- There should be a nominally higher water rate with higher customer consumption encouraging conservation.

1.2 Water Rate Structure

Procedure

Determine if current utility rates comply with the Policy.

Results

Below are the current water rates for residential and nonresidential customers. Water rates show that there is no free service and that a nominally higher water rate is applied with higher customer consumption to encourage conservation.

(1) Residential.

- (A) Minimum charges for first 2,000 gallons: \$19.37.
- (B) Volume charge on water use over 2,000 gallons:
- (i) 2,001–10,000: \$3.96 per 1,000 gallons.
 - (ii) 10,001–15,000: \$4.75 per 1,000 gallons.
 - (iii) > 15,000: \$5.70 per 1,000 gallons.

(2) Nonresidential.

- (A) Minimum charges per meter size for first 2,000 gallons:
- (i) 3/4" meter: \$22.60.
 - (ii) 1" meter: \$36.83.
 - (iii) 1-1/2" meter: \$83.58.
 - (iv) 2" meter: \$144.57.
 - (v) 3" meter: \$327.51.
 - (vi) 4" meter: \$571.43.
 - (vii) 6" meter: \$1,303.18.
 - (viii) 8" meter: \$2,319.54.
 - (ix) 10" meter: \$3,620.46.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

1.3 Adopting Water Rates

Procedure

Inspect the notice of public hearing and City Council meetings regarding water rate adoption and identify that the dates of notices occurred 72 hours or three days before the public hearing and City Council meeting.

Results

- A public hearing for the current City water rates occurred at the City Council meeting on July 11, 2013 at 6:30 pm. The notice for the public hearing at the City Council meeting was published on the City's website and posted outside City Council chambers on July 5, 2013 at 2:34 pm (six days prior).
- The City council approved the current water rates at the City Council meeting on August 8, 2013 at 6:30 pm. The notice for the City Council meeting was published on the City's website and posted outside City Council chambers on August 5, 2013 at 3:14 pm (three days prior).

1.4 Exceptions to the Residential and Nonresidential Water Rates

Procedure

Determine if there are any customers who have separate water rates than described in section 1.2.

Results

- The City has the following wholesale customers with separate City Council adopted water rates. Water rates vary with each wholesale customer.
 - Highlands at Mayfield Ranch Municipal Utility District
 - Parkside at Mayfield Ranch Municipal Utility District
 - Twin Creeks Country Club
 - Avery Ranch Country Club
 - Indian Springs Subdivision
 - Williamson-Travis Counties Municipal Utility District
 - Block House Municipal District
- The City's departments also have an adopted water rate contract to be charged at a water rate of \$0.50 for every 1,000 gallons.

1.5 Wholesale Customers and City Department Contracts

Procedure

Inspect and verify that the City has adopted a water rate contract for all wholesale customers and City departments.

Results

- The City has wholesale water rate contracts that were adopted by the City Council for all wholesale customers.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED *Continued*

- The City has an adopted water rate contract for the City's departments.

1.6 Water Rate Set Up

Procedure

Verify that water rates according to the approved water rates described in section 1.2 and 1.5 are set up within the City's utility billing system by tracing the water rates to the City's utility billing setup screen.

Results

All approved water rates were properly set up within the utility billing system.

2.0 RECALCULATION OF WATER BILLS

2.1 Water Bill Recalculations for Regular Customers

Procedures

Obtain electronic copies of the utility billing register for the May 2015 to September 2015 utility billing service period. Determine the residential and nonresidential utility accounts that were not prorated due to connecting or disconnecting during a billing cycle. Utilizing the consumption data on the utility billing register and water rates in section 1.2, perform the following procedures:

- a. Independently recalculate each water bill portion of the utility bill using a generic formula based on the water rates in section 1.2.
- b. Compare recalculations to the City's utility billing register.

Results

- a. We recalculated the water bill portion of the utility bills for 104,532 utility bills using a generic formula based on the water rates in section 1.1.
- b. These water bill recalculations totaled \$7,080,041 for the five months observed, resulting in a zero difference to what is on the City's utility billing register. The graph below shows the total water bills that were recalculated and the monthly calculation totals:

Residential and Nonresidential not Prorated		
2015 Month	Water Bill Calculated	Calculation Totals
May	20,886	\$ 1,120,614.04
June	20,843	\$ 1,022,023.70
July	20,876	\$ 1,120,081.21
August	20,968	\$ 1,809,772.80
September	20,959	\$ 2,007,549.78

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED *Continued*

2.2 Water Bill Recalculations for Prorated Utility Bills

Background

Customers who are either disconnecting or connecting a utility account during a billing cycle will have a water bill that is prorated. A prorated water bill factors in a prorated ratio and a prorated consumption amount to calculate the water bill. The prorated consumption and prorated ratio is defined below along with a prorated water bill calculation example:

- Prorated water consumption is the estimated water consumption amount as if a utility account’s consumption remained consistent for a whole utility billing cycle. Example: if a utility account used 2,000 gallons for 20 days, the prorated water consumption amount would be 3,000 gallons $((2,000/20) \times 30)$.
- The proration ratio for the water bill is determined by the following factors.
 - The utility accounts connecting days during a utility billing cycle before closing or after opening an account. Example:

	<u>Beginning</u>	<u>Ending</u>
Billing Cycle	2-Jun	2-Jul
Active Dates	12-Jun	2-Jul
Number of days connected	20	Days

- The number of days in a billing cycle if a utility account were to be open at the beginning of the billing cycle. In the above example, it would be 30 days.
 - The proration ratio for this example would be .6667 (20 days / 30 days).
- For the example above, the prorated water bill would be calculated as follows:

<u>Rates According to Section 1.2</u>		<u>Prorated</u>		<u>Totals</u>
		<u>Ratio</u>		
Minimum Charges for the first 2,000 gallons	\$19.37	X	0.6667 =	\$12.91
Volume charge on water use over 2,000 gallons	\$ 3.96	*X	0.6667 =	<u>2.64</u>
			Total Bill	<u><u>\$15.55</u></u>

*3.96 = $((3,000 - 2,000) / 1,000) \times 3.96$
 3,000 is the prorated consumption

Procedures

- a. Determine the utility accounts with prorated water bills on the billing register for the May 2015 to September 2015 utility billing service period.
- b. Randomly select 100 utility accounts with prorated water bills. Utilizing information in the City’s utility billing software, determine the prorated consumption amount and prorated ratio.
- c. Independently recalculate each water bill portion of the utility bill based on the prorated consumption, prorated ratio, and water rates in section 1.2.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

- d. Compare recalculations to the City's utility billing register.

Results

- a. There were 3,700 utility bills with prorated water bills on the billing register for the May 2015 to September 2015 utility billing service period.
- b. See Exhibit D for prorated consumption and prorated ratio.
- c. See Exhibit D for recalculation of prorated water bills.
- d. Our calculations of the 100 prorated water bills totaled \$8,776 resulting in a zero difference to what is on the City's utility billing register.

2.3 Water Bill Recalculations for Wholesale and City Departments

Procedures

- a. Determine the wholesale customers and City departments during the May 2015 to September 2015 utility billing service period.
- b. Independently recalculate each water bill portion of the utility bill using a generic formula based on the water rate contracts described in section 1.5.
- c. Compare recalculations to the City's utility billing register.

Results

- a. There were 317 utility bills that were for wholesale customers and City departments during the May 2015 to September 2015 utility billing service period.
- b. See Exhibit E for water bill recalculations from wholesale customer and City departments.
- c. Our calculations of 317 wholesale customer and City department water bills totaled \$463,999 resulting in a zero difference to what is on the City's utility billing register.

3.0 UTILITY BILLING PROCESS

3.1 Document Utility Billing Procedures

Procedures

- a. Document the City's utility billing procedures based on interviews of personnel detailing the utility billing mail outs, handling of payments for utility bills, and depositing of utility bill payments.
- b. Determine if there are any control deficiencies based on the procedures documented.
- c. Determine if there are any instances where controls were not being followed.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

Results

- a. See Exhibit C for a flowchart of the City's utility billing process.
- b. We did not observe any instance where controls described presented control deficiencies.
- c. While we were onsite at the beginning of October 2015, the City's utility billing department's manager discovered that there were unmailed utility bills one week after the date that the utility bills should have been mailed. Roughly, 2,000 utility bills in billing cycle three did not get mailed out on time. Although detected by the City, the utility billing department's manager notes that the instance could have been prevented with a review of the amount of utility bills prepared to be mailed.

The utility billing department's manager has reiterated to staff to review the utility bill mailings before utility bills get mailed. The utility billing department's manager is also working with the utility billing software company to come up with solutions to ensure utility bills are being mailed on time.

3.2 Observing the Utility Billing Procedures (Entire Bill)

Procedures

Randomly select 25 residential utility accounts during the billing cycles of August 2015 and September 2015 and perform the following procedures:

- a. Calculate the entire utility bill including the water, sewer, and fee portion of the utility bill. Ensure that calculations are based on the City's fee and rate ordinances.
- b. Verify that late penalty fees were assessed if utility bill payments were not made on time. If no payment, verify that the residential utility account was disconnected or was exempted from being disconnected.
- c. Trace all utility bill payments to the City's accounting records and verify that deposits of payments in the bank were made within three days.

Results

- a. We note that all utility bill calculations were based on the City's rate and fee ordinances.
 - i. The sewer portion of the utility bill was based on the utility account's winter consumption averages or City-wide winter consumption averages if winter consumption averages are not available for the utility account. This portion of the utility bill stayed the same for both August 2015 and September 2015 utility billing cycles for each account selected.
 - ii. The fee portion of the utility bill was based on the residential utility account's location or services provided. This portion of the utility bill also stayed the same for both August 2015 and September 2015 utility billing cycles for each account selected.
 - iii. The water portion of the utility bill was based on current consumption for each utility account selected. This portion of the utility bill fluctuated for all utility accounts selected if consumption was greater than 2,000 gallons.
- b. All payments that were made for the utility bills selected were matched to the August 2015 and September 2015 utility billing register. If utility accounts did not make a payment for one of the two

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

utility bills, we verified that the utility account was disconnected or was exempted from being disconnected. We also verified that a late penalty fee was assessed if utility billing payments were not paid on time.

- c. All utility bill payments were traced to the City's accounting records and deposits of payments were processed within three days.

4.0 CONSUMPTION DATA COLLECTION PROCESS

4.1 Roll Forward of Consumption Data – August 2015

Procedures

Randomly select 25 accounts from each of the four billing cycles from August 2015 to September 2015 for a total of 100 accounts. Perform the following procedures using the August 2015 and September 2015 utility billing registers.

- a. Determine the difference in consumption in gallons from the August 2015 utility billing register's beginning balance and the September 2015 utility billing register's beginning balance. Verify that the difference equals the current consumption charged in August 2015.
- b. Verify that the August 2015 utility billing register's ending balance equals the September 2015 utility billing register's beginning balance.

Results

- a. See Exhibit F for procedures performed. All consumption readings from the utility billing register are rounded by ten. The difference in the August 2015 and September 2015 utility billing register's beginning balances times ten equals the consumption amount charged in August 2015 for all 100 accounts selected.
- b. See Exhibit F for procedures performed. The August 2015 utility billing register's ending balance equals the September 2015 utility register's beginning balance for all 100 accounts selected.

4.2 Roll Forward of Consumption Data – September 2015

Procedures

Using the same accounts selected in section 4.1, perform the following procedures using the September 2015 and October 2015 utility billing registers:

- c. Determine the difference in consumption in gallons from the September 2015 utility billing register's beginning balance and the October 2015 utility billing register's beginning balance. Verify that the difference equals the current consumption charged in September 2015.
- d. Verify that the September 2015 utility billing register's ending balance equals the October 2015 utility billing register's beginning balance.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED *Continued*

Results

- c. See Exhibit F for procedures performed. All consumption readings from the utility billing register are rounded by ten. The difference in the September 2015 and October 2015 utility billing register's beginning balances times 10 equals the consumption amount charged in September 2015 for all 100 accounts selected.
- d. See Exhibit F for procedures performed. The September 2015 utility billing register's ending balance equals the October 2015 utility register's beginning balance for all 100 accounts selected.

4.2 Roll Forward of Consumption Data for New Meters

Procedures

- a. Obtain a list of all utility accounts in which a new meter was installed and utility bills were processed as of October 12, 2015.
- b. Verify that utility accounts were properly charged for interim water usage on the old meter.
- c. Trace beginning balances of the new meters to the utility billing software.

Results

- a. There were new meters installed for 175 utility accounts with processed utility bills as of October 12, 2015.
- b. See Exhibit G for procedures. All 175 utility accounts with new meters were properly charged for interim water usage on the old meter.
- c. See Exhibit G for procedures. All 175 utility accounts new meters beginning balances were traced to the utility billing software.

5.0 METER ACCURACY

5.1 Meter Read Observation

Procedures

Randomly select a sample of 20 utility billing customers with a high percentage of consumption change from the August to September 2015 utility billing cycles. Physically observe the meter readings. Trace the meter readings to what is recorded in the City's utility billing system.

Results

All 20 meters that were physically read were traced to the City's utility billing software.

General Observation

- We note that 19 of the 20 utility accounts had yards with green grass despite the drier conditions.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

- One utility account customer was watering their yard on the day we were manually reading meters. The day we manually read meters was not a designated day for this utility account customer to water their yard.

5.2 Review of Meter Calibration Equipment and Third-Party Testing

Procedures

- a. Review the City's meter calibration testing equipment date of certification and age of equipment.
- b. Review the training certificates of the employees who operate the calibration equipment.
- c. Review the results of the City's internal testing of meters.

Results

- a. The scales and the test bench are three years old and were certified by an independent company on September 25, 2015. Documents of certifications were inspected.
- b. We inspected training certificates for two employees which operate the scales and test bench.
- c. A summary of the internal meter testing is presented on page 1 in Exhibit B. This summary was traced to the public works department's records.

6.0 ANALYTICAL DATA

Analytical data was either prepared by the City or prepared as part of a procedure. The analytical data was prepared to present the reasons for high water consumption and high water billings during August 2015 and September 2015. Analytical data was also reviewed to show correlations between the costs to the City, water pumped, and rainfall amounts.

6.1 Rainfall and Water Consumption Data Prepared by the City (Trend Expectation)

Procedures

- a. Review data prepared by the City's staff that indicates consistencies with the water consumption fluctuation to rainfall totals and dry periods.
- b. Trace analytical data to the City's detail records.

Results

- a. See page 2 of Exhibit B for analytical data on water consumption and rainfall.
- b. All analytical data on page 2 of Exhibit B was traced to detail documentation from the City's utility billing software and weather center at public works.

General Observation

The analytical data on page 2 of Exhibit B suggests that water consumption is higher when it is drier.

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PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

6.2 Current Data on Total Water Bills and Water Pumped (Bird's Eye View)

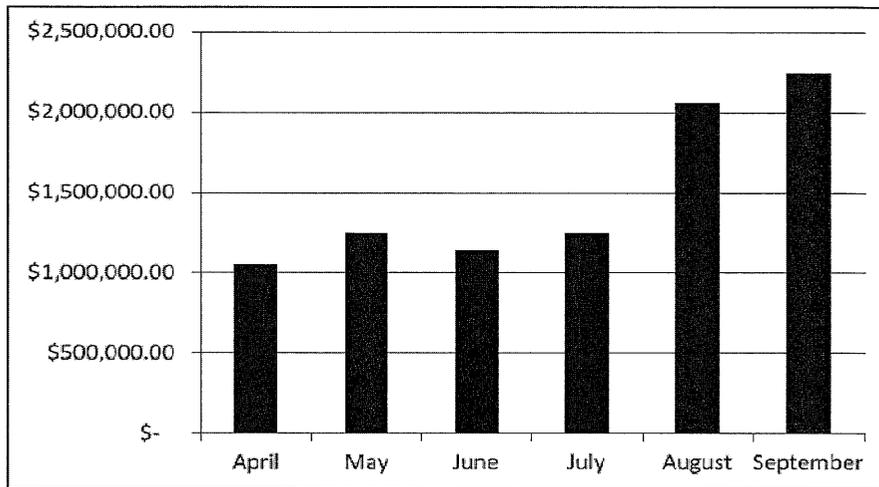
Procedures

Review the total customer bills, customer consumption, and water pumped during the months of April 2015 through September 2015. Using the available data from the City's software, prepare the following monthly graphs that show the totals for each month:

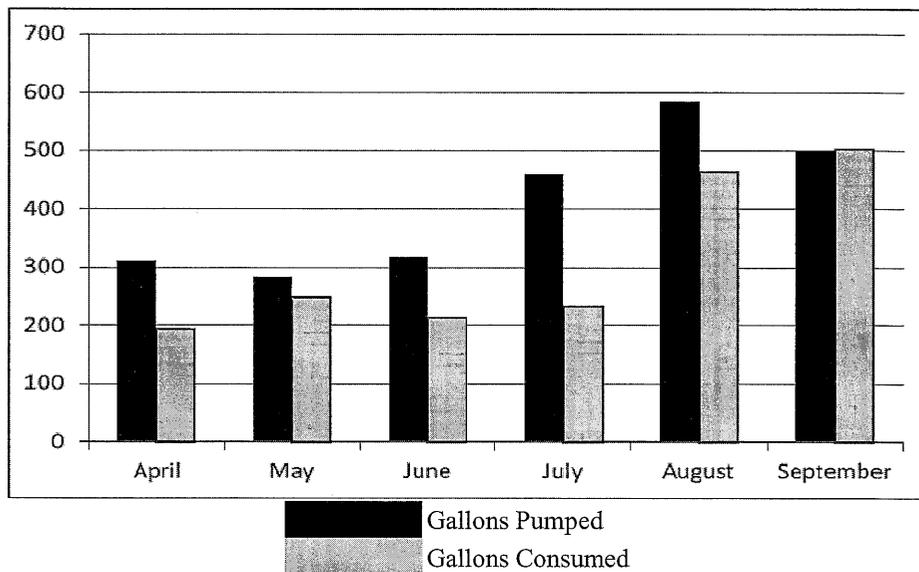
- a. Water bills
- b. Gallons of water pumped from the City/Gallons of water consumption

Results

- a. Monthly water billing from April 2015 through September 2015



- b. Monthly millions of gallons pumped and consumed from April through September 2015



CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED *Continued*

General Observation

It appears that when there is higher customer consumption, more water is being pumped, therefore, utility billing customers are being billed more.

6.3 Current Data on System Repair Costs and Production and Treatment Costs (Bird's Eye View)

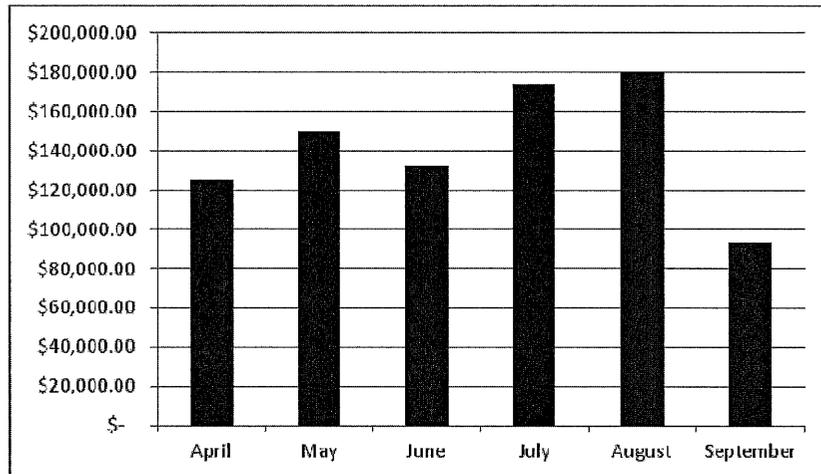
Procedures

Review data from the City's accounting software for monthly system repair costs and production and treatment costs from April 2015 through September 2015. Using the data, prepare the following monthly graphs that show the totals for each month:

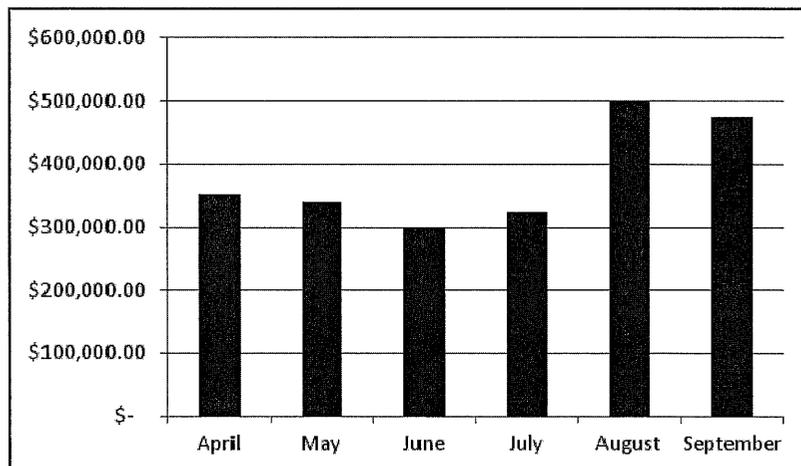
- a. System Repair Costs (including upgrades and preventative maintenance)
- b. Production and Treatment Costs

Results

- a. Monthly system repair costs from April 2015 through September 2015



- b. Monthly production and treatment costs from April 2015 through September 2015



CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED *Continued*

General Observation

It appears that there is a slight correlation in the increases in water consumption and production and treatment costs. However, it does not appear that there is a correlation between water consumption and system and repair costs.

7.0 CONSERVATION EFFORTS

7.1 Review of Water Restriction Ordinances

Procedure

Document the ordinances that support water conservation.

Results

Water waste is prohibited and water customers must follow the City's watering schedule during Stage two and Stage three drought conditions. In August 2011, the City was in Stage 2 drought conditions and water customers could only water their yards twice a week. The restriction then became once a week in August 2013 when the City was in Stage three drought conditions.

7.2 Review Water Restriction Warnings and Violations

Procedure

Review August 2014 and 2015 total warnings and violations issued by the City for watering on a non-designated day since there were similar rainfall amounts during these months.

Results

The following chart shows the summary of the total monthly amounts of water restriction warnings and violations from the City's database.

	2014	2015
<u>Issued</u>	<u>August</u>	<u>August</u>
Warnings	12	110
Violations	185	104
Total	<u>197</u>	<u>214</u>

General Observation

It appears that the City continues to enforce water restrictions in the City to conserve water.

CITY OF CEDAR PARK, TEXAS

PROCEDURES AND RESULTS OF AGREED-UPON PROCEDURES PERFORMED Continued

7.3 Review of Yearly Trends to Support Water Conservation

Procedure

Utilizing information from the City's utility billing software, review yearly trends of the average water consumption per utility billing customer.

Results

Below is the yearly trend of the City's average water consumption per utility billing customer for 2011 to 2014:

	Yearly Customers and Consumption			
	2011	2012	2013	2014
Customers	22,216	23,160	24,265	24,500
Total Consumption	3,644,338,750	3,184,811,980	2,831,091,250	2,636,036,750
Gallons per customer	164,041	137,513	116,674	107,593
Percentage Increase/Decrease	n/a	-16%	-5%	-8%

For the period of January to September for 2014 and 2015, the City's average water consumption per total gallons used per utility billing customer is currently down by 6.86 percent.

General Observation

It appears that the City's conservation efforts are working since average water consumption per customer continues to fall.

Exhibit B

Meter Accuracy

- 160 water meters tested for accuracy so far.
- Overall accuracy is 97 %
- Meters currently being re-tested by 3rd Party.

Summer Months Rainfall & Water Use

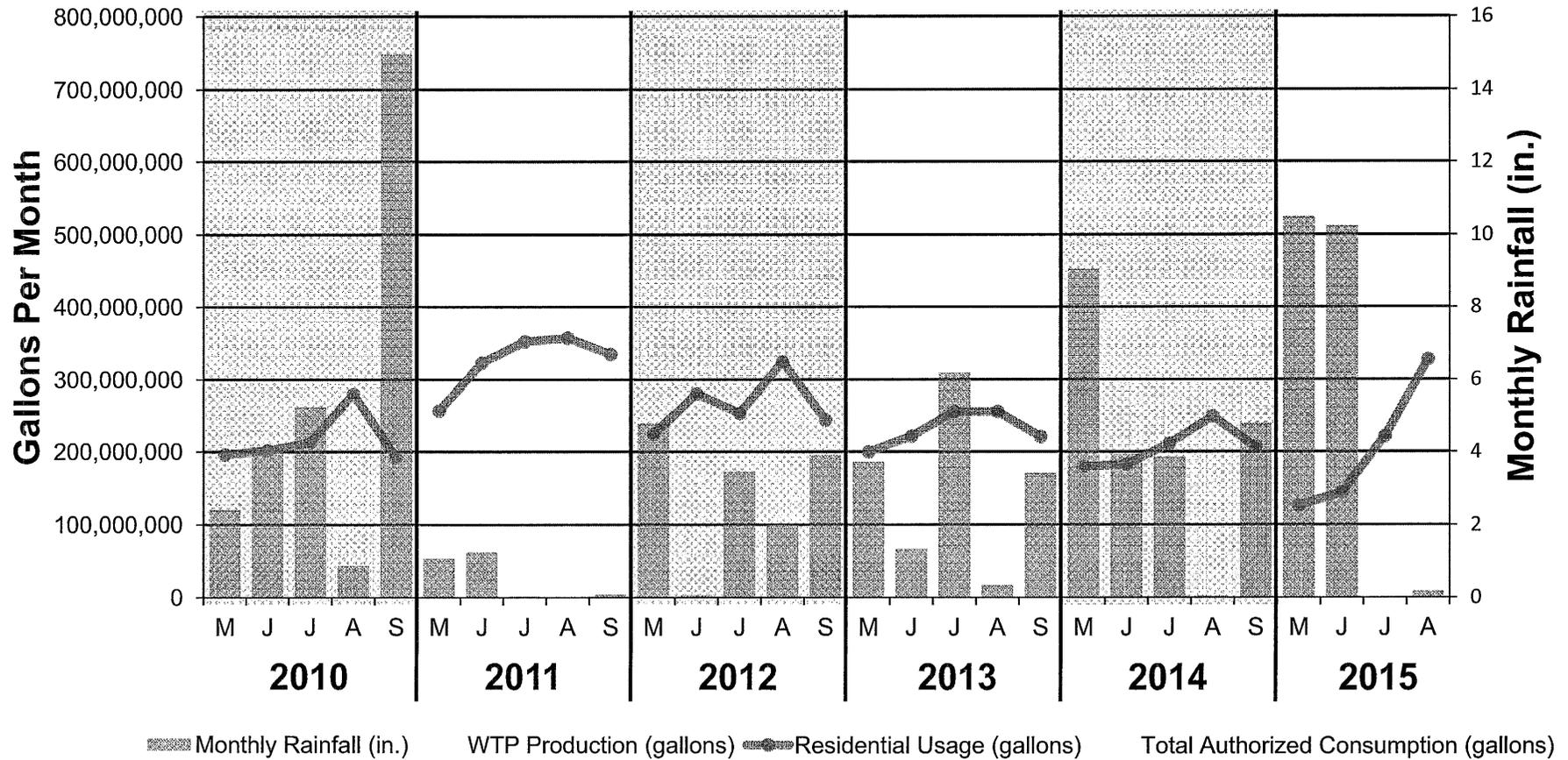


Exhibit C

CITY OF CEDAR PARK, TEXAS

FLOWCHART OF UTILITY BILLING PROCESS

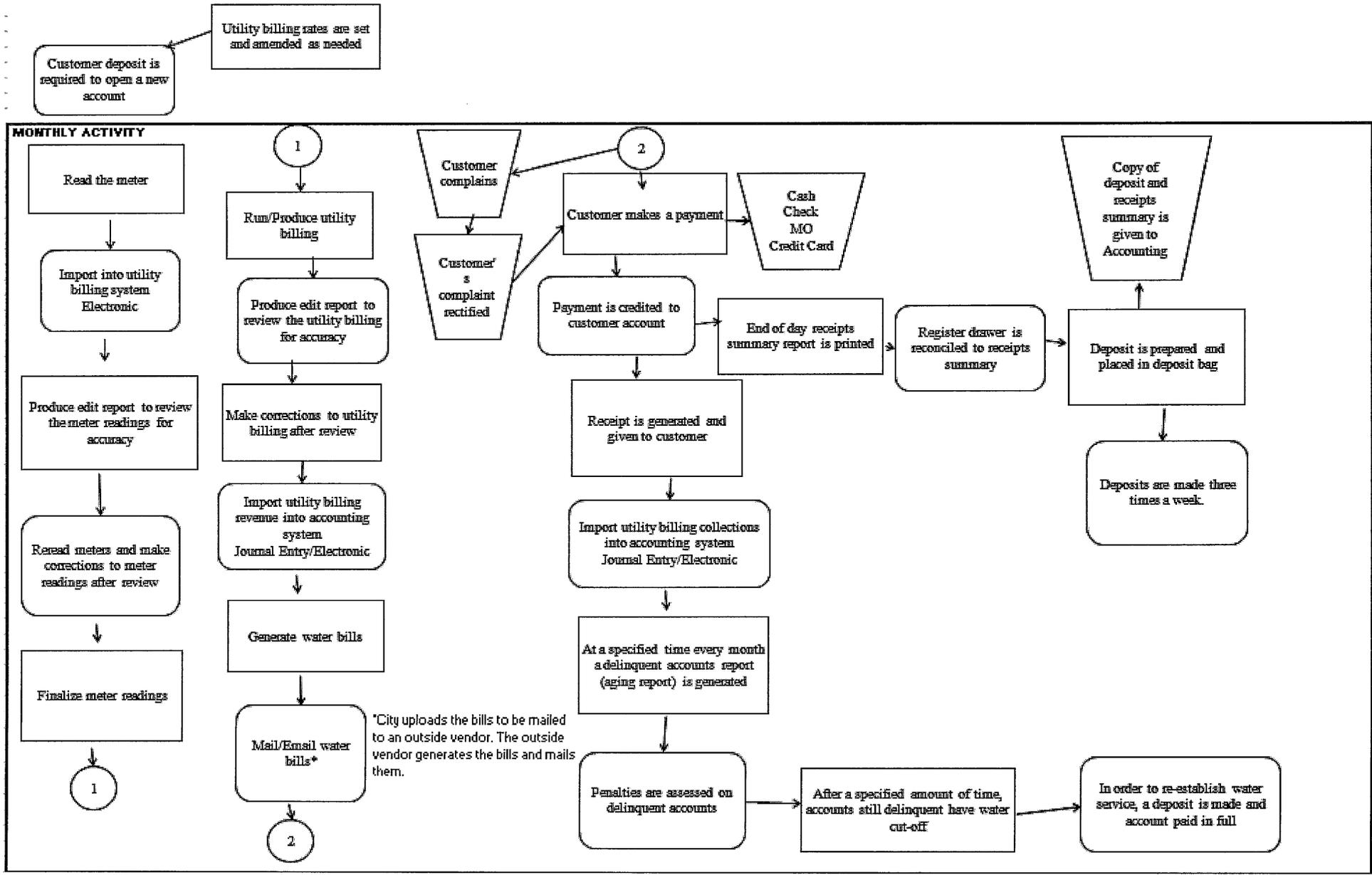


Exhibit D

Exhibit D Prorated Calculations

Account Information (From the City's utility billing software)				Step B in section 2.2				Recalculations (Step C in section 2.2)												
Sample	Billing Cycle		Active or Inactive		Consumption	Water Bill	R = Resident NR = Nonresident	Number of Days			Prorated Consumption	First 2000 Gallons		Residential Flat Rate 19.37		After 15000 X \$5.7		Nonresidential		
	Account Number	End/Start Date	Active	Inactive				Connected	Days	Prorated Ratio		Recalculate	Difference	2000 to 10000 X \$3.96	10000 to 15000 X \$4.75	Recalculate	Difference	Recalculate	Difference	Flat \$83.58 (1.5 meter)
1	006-021590-02	3/25/2015	4/15/2015		360	13.12	R	21.00	31	0.68	531	13.12	0.00							
2	006-021590-03	4/25/2015	4/20/2015		150	3.12	R	5.00	31	0.16	930	3.12	0.00							
3	006-021965-20	4/25/2015	3/27/2015		0	18.12	R	29.00	31	0.94	0	18.12	0.00							
4	006-022115-18	4/25/2015	4/1/2015		3140	21.3	R	24.00	31	0.77	4056			21.30	0.00					
5	008-013209-02	4/25/2015	4/7/2015		1710	13.42	R	18.00	31	0.58	2945			13.42	0.00					
6	011-000027-10	5/4/2015	4/9/2015		18400	331.99	NR	25.00	30	0.83	22080									
7	011-000057-09	5/4/2015	4/10/2015		39000	394.03	NR	24.00	30	0.80	48750									331.99 0.00
8	011-001420-16	5/4/2015	4/28/2015		100	65.5	NR	6.00	30	0.20	500									394.03 0.00
9	011-001440-21	5/4/2015	4/8/2015		55200	472.6	NR	26.00	30	0.87	63690									65.50 0.00
10	011-125131-03	5/4/2015	4/24/2015		500	109.16	NR	10.00	30	0.33	1500									472.60 0.00
11	001-001311-16	4/4/2015	4/27/2015		380	14.85	R	23.00	30	0.77	496	14.85	0.00							109.16 0.00
12	001-001481-05	4/4/2015	4/29/2015		20	16.14	R	25.00	30	0.83	24	16.14	0.00							
13	001-001621-15	4/4/2015	4/28/2015		2720	19.93	R	24.00	30	0.80	3400			19.93	0.00					
14	001-002520-15	4/4/2015	4/30/2015		10	16.79	R	26.00	30	0.87	12	16.79	0.00							
15	006-021590-02	3/25/2015	4/15/2015		360	13.12	R	21.00	31	0.68	531	13.12	0.00							
16	001-003890-02	5/4/2015	4/4/2015		800	19.37	R	30.00	30	1.00	800	19.37	0.00							
17	035-008600-01	4/18/2015	5/5/2015		1790	13.58	R	17.00	30	0.57	3159			13.58	0.00					
18	035-008615-01	4/18/2015	5/28/2015		11310	60.05	R	40.00	30	1.33	8483			60.05	0.00					
19	035-009355-01	4/18/2015	5/7/2015		3130	19.65	R	19.00	30	0.63	4942			19.65	0.00					
20	031-013990-01	6/1/2015	6/12/2015		6350	32.4	R	11.00	31	0.35	17895					32.40	0.00			
21	031-013990-03	6/18/2015	6/12/2015		250	3.75	R	6.00	31	0.19	1292	3.75	0.00							
22	032-000670-02	6/18/2015	5/26/2015		13390	68.39	R	23.00	31	0.74	18046					68.39	0.00			
23	032-000840-02	6/18/2015	6/12/2015		1200	6.97	R	6.00	31	0.19	6200			6.97	0.00					
24	032-001180-04	6/18/2015	5/26/2015		8580	43.39	R	23.00	31	0.74	11564			43.39	0.00					
25	032-003370-04	6/18/2015	5/20/2015		7290	39.58	R	29.00	31	0.94	7793			39.58	0.00					
26	034-000290-02	6/18/2015	6/1/2015		4610	24.53	R	17.00	31	0.55	8406			24.53	0.00					
27	034-000490-02	6/18/2015	6/25/2015		1380	8.05	R	7.00	31	0.23	6111			8.05	0.00					
28	035-011085-01	6/18/2015	5/20/2015		4410	28.18	R	29.00	31	0.94	4714			28.18	0.00					
29	035-011125-01	6/18/2015	6/5/2015		8350	43.11	R	13.00	31	0.42	19912					43.11	0.00			
30	035-011270-01	6/18/2015	6/4/2015		6090	30.53	R	14.00	31	0.45	13485					30.53	0.00			
31	035-011295-01	6/18/2015	6/11/2015		2440	12.33	R	7.00	30	0.23	10459			12.33	0.00					
32	020-004240-01	5/4/2015	6/1/2015		7400	39.64	R	28.00	31	0.90	8193			39.64	0.00					
33	020-004325-01	5/4/2015	6/5/2015		4660	30.27	R	32.00	31	1.03	4514			30.27	0.00					
34	026-000920-09	5/11/2015	6/11/2015		430	19.37	R	31.00	31	1.00	430	19.37	0.00							
35	026-001480-04	5/11/2015	5/29/2015		70	11.25	R	18.00	31	0.58	121	11.25	0.00							
36	026-001690-02	5/11/2015	5/29/2015		1290	11.76	R	18.00	31	0.58	2222			11.76	0.00					
37	027-015650-05	5/11/2015	6/15/2015		320	21.87	R	35.00	31	1.13	283	21.87	0.00							
38	093-001560-05	4/25/2015	6/1/2015		6850	41.25	R	37.00	30	1.23	5554			41.25	0.00					
39	093-001720-04	4/25/2015	5/26/2015		2840	23.08	R	31.00	30	1.03	2748			23.08	0.00					
40	031-013220-03	6/18/2015	6/11/2015		2930	14.72	R	7.00	31	0.23	12976					14.72	0.00			
41	035-010035-00	6/18/2015	7/10/2015		2360	17.73	R	22.00	30	0.73	3220			17.73	0.00					
42	035-010035-01	7/18/2015	7/10/2015		1390	8.56	R	8.00	30	0.27	5212			8.56	0.00					
43	035-010075-02	7/18/2015	6/26/2015		7510	38.27	R	22.00	30	0.73	10241					38.27	0.00			
44	035-010355-01	6/18/2015	7/20/2015		5420	33.68	R	32.00	30	1.07	5081			33.68	0.00					
45	035-010440-01	6/18/2015	7/16/2015		70	18.08	R	28.00	30	0.93	75	18.08	0.00							
46	035-010555-02	6/18/2015	7/27/2015		34760	184.22	R	39.00	30	1.30	26738					184.22	0.00			
47	035-011105-00	6/18/2015	7/21/2015		45790	249.23	R	33.00	30	1.10	41627					249.23	0.00			
48	035-011185-01	7/18/2015	6/23/2015		30400	164.36	R	25.00	30	0.83	36481					164.36	0.00			
49	035-011200-00	6/18/2015	7/13/2015		26880	144.29	R	25.00	30	0.83	32257					144.29	0.00			
50	035-011200-01	7/18/2015	7/13/2015		3250	16.74	R	5.00	30	0.17	19500					16.74	0.00			
51	035-011265-00	6/18/2015	7/1/2015		3090	17.18	R	13.00	30	0.43	7136			17.18	0.00					
52	035-011265-01	7/18/2015	7/1/2015		6180	31.37	R	17.00	30	0.57	10905					31.37	0.00			
53	035-011455-00	6/18/2015	6/30/2015		10400	55	R	12.00	30	0.40	26000					55.00	0.00			
54	035-011455-01	7/18/2015	6/30/2015		14330	75.26	R	18.00	30	0.60	23883					75.26	0.00			
55	035-011560-00	7/18/2015	7/14/2015		10	2.58	R	4.00	30	0.13	75	2.58	0.00							
56	035-011570-01	7/18/2015	6/25/2015		5150	29.17	R	23.00	30	0.77	6717			29.17	0.00					
57	035-011595-01	7/18/2015	6/26/2015		1640	14.89	R	22.00	30	0.73	2236			14.89	0.00					
58	035-011705-00	6/18/2015	7/2/2015		2480	15.16	R	14.00	30	0.47	5314			15.16	0.00					
59	035-011705-01	7/18/2015	7/2/2015		2500	16	R	16.00	30	0.53	4690			16.00	0.00					
60	035-011730-00	6/18/2015	7/21/2015		40620	219.76	R	33.00	30	1.10	36927					219.76	0.00			
61	050-015150-12	8/18/2015	8/10/2015		2160	11.51	R	8.00	31	0.26	8369			11.51	0.00					
62	050-015150-13	7/18/2015	8/10/2015		1520	14.51	R	23.00	31	0.74	2049			14.51	0.00					
63	050-040950-08	7/18/2015	8/3/2015		2730	16.72	R	16.00	31	0.52	5290			16.72	0.00					
64	050-040950-09	8/11/2015	8/21/2015		1170	8.33	R	10.00	31	0.32	3627			8.33	0.00					
65	050-050365-03	8/18/2015	7/28/2015		2530	17.77	R	21.00	31	0.68	3735			17.77	0.00					
66	050-060090-11	8/18/2015	7/24/2015		4310	26.3	R	25.00	31	0.81	5344			26.30	0.00					
67	052-000001-03	6/25/2015	7/14/2015		5360	28.48	R	19.00	30	0.63	8464			28.48	0.00					
68	052-001971-00	6/25/2015	7/28/2015		371100	1394.16	NR	33.00	30	1.10	337364					1394.16	0.00			
69	052-018520-20	7/25/2015	7/2/2015		31090	169.01	R	23.00	30	0.77	40552					169.01	0.00			
70	053-016681-00	7/18/2015	8/7/2015		54810	305.53	R	20.00	31	0.65	84950					305.53	0.00			
71	052-400045-01	7/25/2015	6/29/2015		7060	37.88	R	26.00	30	0.87	8146			37.88	0.00					

Exhibit E

Exhibit E Wholesale Customer Calculations

Account Information (From the City's utility billing software)				Recalculation (Step B in section 2.3)													
Sample	Account Number	Consumption	Register's Bill	Water	Block House Municipal		Indian Spring \$409.39		Avery Ranch		Williamson/Travis		Twin Creeks		Highland and Parkside		
					\$3.03 per 1000 Gallons		After 2000 \$4.41		.33 per 1000 gallons		3.39 per 1000 gallons		Flat Fee of \$5,804.22		3.74 per 1000 gallons		
					Recalculate	Difference	Recalculate	Difference	Recalculate	Difference	Recalculate	Difference	Recalculate	Difference	Recalculate	Difference	
1	011-990010-00	895430	3,348.91	WS												3,348.91	0.00
2	011-990011-00	4512360	16,876.23	WS												16,876.23	0.00
3	015-000010-00	5602000	5,804.22	WS									5,804.22	0.00			
4	015-010500-01	4716015	1,556.28	WS					1,556.28	0.00							
5	015-010510-00	3794823	1,252.29	WS					1,252.29	0.00							
6	023-020000-01	14287540	48,434.76	WS							48,434.76	0.00					
7	015-000010-00	15000	5,804.22	WS									5,804.22	0.00			
8	015-010500-01	1234006	407.22	WS					407.22	0.00							
9	015-010510-00	2149077	709.2	WS					709.20	0.00							
10	023-020000-01	12229811	41,459.06	WS							41,459.06	0.00					
11	015-010500-01	6479853	2,138.35	WS					2,138.35	0.00							
12	015-010510-00	2930740	967.14	WS					967.14	0.00							
13	023-020000-01	18953959	64,253.92	WS							64,253.92	0.00					
14	052-027500-01	263920	1,564.46	WS			1,564.46	0.00									
15	006-000001-03	9840570	29,816.93	WS	29,816.93	0.00											
16	011-990010-00	1043680	3,903.36	WS												3,903.36	0.00
17	011-990011-00	4713600	17,628.86	WS												17,628.86	0.00
18	015-000010-00	13866000	5,804.22	WS									5,804.22	0.00			
19	015-010500-01	19976638	6,592.29	WS					6,592.29	0.00							
20	015-010510-00	6451148	2,128.88	WS					2,128.88	0.00							
21	023-020000-01	26758841	90,712.47	WS							90,712.47	0.00					
22	011-990010-00	1073330	4,014.25	WS												4,014.25	0.00
23	011-990011-00	4692050	17,548.27	WS												17,548.27	0.00
24	015-000010-00	16118000	5,804.22	WS									5,804.22	0.00			
25	015-010500-01	20798119	6,863.38	WS					6,863.38	0.00							
26	015-010510-00	12347764	4,074.76	WS					4,074.76	0.00							
27	023-020000-01	18881699	64,008.96	WS							64,008.96	0.00					

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
			Register's			
	Account		Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
1	011-000059-08	304900	152.45	MUN	152.45	0
2	011-001280-13	2800	1.4	MUN	1.4	0
3	014-000005-00	267830	133.92	MUN	133.92	0
4	014-000006-00	4700	2.35	MUN	2.35	0
5	014-000008-00	5600	2.8	MUN	2.8	0
6	014-000015-00	470200	235.1	MUN	235.1	0
7	014-000020-00	300	0.15	MUN	0.15	0
8	014-000030-02	7000	3.5	MUN	3.5	0
9	014-000031-00	2110	1.06	MUN	1.06	0
10	014-000032-00	1480	0.74	MUN	0.74	0
11	014-000033-00	470	0.24	MUN	0.24	0
12	014-000110-00	250	0.13	MUN	0.13	0
13	014-000130-01	25330	12.67	MUN	12.67	0
14	014-000150-00	14100	7.05	MUN	7.05	0
15	014-000275-02	7500	3.75	MUN	3.75	0
16	014-000295-02	20	0.01	MUN	0.01	0
17	014-000300-00	8940	4.47	MUN	4.47	0
18	014-000306-00	500	0.25	MUN	0.25	0
19	014-000315-00	600	0.3	MUN	0.3	0
20	014-000927-01	560790	280.4	MUN	280.4	0
21	014-000928-01	22100	11.05	MUN	11.05	0
22	014-000929-01	33310	16.66	MUN	16.66	0
23	014-001414-00	20	0.01	MUN	0.01	0
24	014-001435-01	31500	15.75	MUN	15.75	0
25	014-003300-00	148200	74.1	MUN	74.1	0
26	014-005495-01	11990	6	MUN	6	0
27	014-005542-01	9290	4.65	MUN	4.65	0
28	014-006205-01	10	0.01	MUN	0.01	0
29	014-008440-01	1600	0.8	MUN	0.8	0
30	014-008950-01	8000	4	MUN	4	0
31	014-008990-01	21800	10.9	MUN	10.9	0
32	014-012290-01	100	0.05	MUN	0.05	0
33	014-012295-01	960350	480.18	MUN	480.18	0
34	014-012296-01	10000	5	MUN	5	0
35	014-020420-01	305100	152.55	MUN	152.55	0
36	014-020430-04	640	0.32	MUN	0.32	0
37	014-020460-01	69600	34.8	MUN	34.8	0
38	014-020470-01	100	0.05	MUN	0.05	0
39	014-022500-01	60	0.03	MUN	0.03	0
40	014-022501-00	36070	18.04	MUN	18.04	0
41	014-024981-06	56200	28.1	MUN	28.1	0
42	014-027310-01	1940	0.97	MUN	0.97	0
43	014-050074-01	10	0.01	MUN	0.01	0

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
			Register's			
	Account		Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
44	014-088980-01	11500	5.75	MUN	5.75	0
45	014-090290-02	10	0.01	MUN	0.01	0
46	014-100110-01	400	0.2	MUN	0.2	0
47	014-100410-01	700	0.35	MUN	0.35	0
48	014-100420-01	1900	0.95	MUN	0.95	0
49	014-150150-01	400	0.2	MUN	0.2	0
50	014-160000-00	6340	3.17	MUN	3.17	0
51	014-230201-01	11400	5.7	MUN	5.7	0
52	014-230202-00	30	0.02	MUN	0.02	0
53	014-230203-00	230	0.12	MUN	0.12	0
54	014-911911-00	11800	5.9	MUN	5.9	0
55	011-000059-08	171,300	85.65	MUN	85.65	0
56	014-000002-13	30	0.02	MUN	0.02	0
57	014-000005-00	46,870	23.44	MUN	23.44	0
58	014-000006-00	5,500	2.75	MUN	2.75	0
59	014-000008-00	5,600	2.8	MUN	2.8	0
60	014-000015-00	503,650	251.83	MUN	251.83	0
61	014-000020-00	2,600	1.3	MUN	1.3	0
62	014-000030-02	6,200	3.1	MUN	3.1	0
63	014-000031-00	2,060	1.03	MUN	1.03	0
64	014-000032-00	1,380	0.69	MUN	0.69	0
65	014-000033-00	580	0.29	MUN	0.29	0
66	014-000110-00	120	0.06	MUN	0.06	0
67	014-000130-01	8,360	4.18	MUN	4.18	0
68	014-000150-00	12,800	6.4	MUN	6.4	0
69	014-000275-02	7,200	3.6	MUN	3.6	0
70	014-000295-02	820	0.41	MUN	0.41	0
71	014-000300-00	8,750	4.38	MUN	4.38	0
72	014-000315-00	800	0.4	MUN	0.4	0
73	014-000927-01	454,100	227.05	MUN	227.05	0
74	014-000928-01	13,600	6.8	MUN	6.8	0
75	014-000929-01	80,710	40.36	MUN	40.36	0
76	014-001414-00	20	0.01	MUN	0.01	0
77	014-001435-01	24,200	12.1	MUN	12.1	0
78	014-003300-00	273,500	136.75	MUN	136.75	0
79	014-005021-06	10	0.01	MUN	0.01	0
80	014-005495-01	12,000	6	MUN	6	0
81	014-005542-01	11,240	5.62	MUN	5.62	0
82	014-006205-01	10	0.01	MUN	0.01	0
83	014-008001-11	230	0.12	MUN	0.12	0
84	014-008440-01	1,400	0.7	MUN	0.7	0
85	014-008950-01	58,000	29	MUN	29	0
86	014-008990-01	19,900	9.95	MUN	9.95	0

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
			Register's			
	Account		Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
87	014-012290-01	200	0.1	MUN	0.1	0
88	014-012295-01	743,640	371.82	MUN	371.82	0
89	014-012296-01	8,600	4.3	MUN	4.3	0
90	014-020420-01	261,500	130.75	MUN	130.75	0
91	014-020430-04	680	0.34	MUN	0.34	0
92	014-020460-01	50,300	25.15	MUN	25.15	0
93	014-020491-01	100	0.05	MUN	0.05	0
94	014-022500-01	20	0.01	MUN	0.01	0
95	014-022501-00	220	0.11	MUN	0.11	0
96	014-024981-06	40,200	20.1	MUN	20.1	0
97	014-027200-01	2,200	1.1	MUN	1.1	0
98	014-027210-01	1,900	0.95	MUN	0.95	0
99	014-027310-01	1,520	0.76	MUN	0.76	0
100	014-050074-01	20	0.01	MUN	0.01	0
101	014-088980-01	10,500	5.25	MUN	5.25	0
102	014-100110-01	2,200	1.1	MUN	1.1	0
103	014-100400-01	94,580	47.29	MUN	47.29	0
104	014-100410-01	1,200	0.6	MUN	0.6	0
105	014-100420-01	10,900	5.45	MUN	5.45	0
106	014-150150-01	1,200	0.6	MUN	0.6	0
107	014-160000-00	6,070	3.04	MUN	3.04	0
108	014-230201-01	4,400	2.2	MUN	2.2	0
109	014-230202-00	950	0.48	MUN	0.48	0
110	014-230203-00	500	0.25	MUN	0.25	0
111	014-230207-00	25,480	12.74	MUN	12.74	0
112	014-230208-00	8,290	4.15	MUN	4.15	0
113	014-911911-00	11,500	5.75	MUN	5.75	0
114	011-000059-08	517,300	258.65	MUN	258.65	0
115	011-001280-13	9,200	4.6	MUN	4.6	0
116	014-000002-13	130	0.07	MUN	0.07	0
117	014-000005-00	121,740	60.87	MUN	60.87	0
118	014-000006-00	4,500	2.25	MUN	2.25	0
119	014-000008-00	6,100	3.05	MUN	3.05	0
120	014-000015-00	517,120	258.56	MUN	258.56	0
121	014-000020-00	3,400	1.7	MUN	1.7	0
122	014-000030-02	6,100	3.05	MUN	3.05	0
123	014-000031-00	2,350	1.18	MUN	1.18	0
124	014-000032-00	1,260	0.63	MUN	0.63	0
125	014-000033-00	840	0.42	MUN	0.42	0
126	014-000130-01	22,190	11.1	MUN	11.1	0
127	014-000150-00	12,600	6.3	MUN	6.3	0
128	014-000275-02	7,200	3.6	MUN	3.6	0
129	014-000295-02	1,090	0.55	MUN	0.55	0

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
			Register's			
	Account		Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
130	014-000300-00	12,910	6.46	MUN	6.46	0
131	014-000315-00	200	0.1	MUN	0.1	0
132	014-000927-01	657,040	328.52	MUN	328.52	0
133	014-000928-01	22,100	11.05	MUN	11.05	0
134	014-000929-01	194,750	97.38	MUN	97.38	0
135	014-001414-00	30	0.02	MUN	0.02	0
136	014-001435-01	27,700	13.85	MUN	13.85	0
137	014-003300-00	277,000	138.5	MUN	138.5	0
138	014-005021-06	50	0.03	MUN	0.03	0
139	014-005495-01	17,720	8.86	MUN	8.86	0
140	014-005542-01	8,860	4.43	MUN	4.43	0
141	014-006205-01	10	0.01	MUN	0.01	0
142	014-008001-11	90	0.05	MUN	0.05	0
143	014-008440-01	1,300	0.65	MUN	0.65	0
144	014-008950-01	40,000	20	MUN	20	0
145	014-008990-01	21,200	10.6	MUN	10.6	0
146	014-012290-01	100	0.05	MUN	0.05	0
147	014-012295-01	740,230	370.12	MUN	370.12	0
148	014-012296-01	9,000	4.5	MUN	4.5	0
149	014-020420-01	42,300	21.15	MUN	21.15	0
150	014-020430-04	560	0.28	MUN	0.28	0
151	014-020450-01	2,690	1.35	MUN	1.35	0
152	014-020460-01	51,300	25.65	MUN	25.65	0
153	014-022500-01	50	0.03	MUN	0.03	0
154	014-024981-06	40,200	20.1	MUN	20.1	0
155	014-027310-01	2,070	1.04	MUN	1.04	0
156	014-050074-01	30	0.02	MUN	0.02	0
157	014-088980-01	8,800	4.4	MUN	4.4	0
158	014-090290-02	10	0.01	MUN	0.01	0
159	014-100110-01	700	0.35	MUN	0.35	0
160	014-100410-01	800	0.4	MUN	0.4	0
161	014-100420-01	7,600	3.8	MUN	3.8	0
162	014-160000-00	5,410	2.71	MUN	2.71	0
163	014-230201-01	5,500	2.75	MUN	2.75	0
164	014-230203-00	9,110	4.56	MUN	4.56	0
165	014-230207-00	30,190	15.1	MUN	15.1	0
166	014-230208-00	7,170	3.59	MUN	3.59	0
167	014-911911-00	11,600	5.8	MUN	5.8	0
168	011-000059-08	407,500	203.75	MUN	203.75	0
169	011-001280-13	3,900	1.95	MUN	1.95	0
170	014-000002-13	20	0.01	MUN	0.01	0
171	014-000005-00	196,350	98.18	MUN	98.18	0
172	014-000006-00	5,800	2.9	MUN	2.9	0

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
			Register's			
	Account		Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
173	014-000007-00	540	0.27	MUN	0.27	0
174	014-000008-00	8,200	4.1	MUN	4.1	0
175	014-000015-00	401,140	200.57	MUN	200.57	0
176	014-000020-00	600	0.3	MUN	0.3	0
177	014-000030-02	6,600	3.3	MUN	3.3	0
178	014-000031-00	2,900	1.45	MUN	1.45	0
179	014-000032-00	1,700	0.85	MUN	0.85	0
180	014-000033-00	680	0.34	MUN	0.34	0
181	014-000110-00	140	0.07	MUN	0.07	0
182	014-000130-01	37,180	18.59	MUN	18.59	0
183	014-000150-00	14,100	7.05	MUN	7.05	0
184	014-000275-02	8,200	4.1	MUN	4.1	0
185	014-000295-02	1,400	0.7	MUN	0.7	0
186	014-000300-00	9,050	4.53	MUN	4.53	0
187	014-000315-00	500	0.25	MUN	0.25	0
188	014-000927-01	1,400,330	700.17	MUN	700.17	0
189	014-000928-01	22,600	11.3	MUN	11.3	0
190	014-000929-01	232,360	116.18	MUN	116.18	0
191	014-001400-00	160	0.08	MUN	0.08	0
192	014-001414-00	30	0.02	MUN	0.02	0
193	014-001435-01	27,900	13.95	MUN	13.95	0
194	014-002600-00	100	0.05	MUN	0.05	0
195	014-003300-00	295,800	147.9	MUN	147.9	0
196	014-005021-06	10	0.01	MUN	0.01	0
197	014-005495-01	6,640	3.32	MUN	3.32	0
198	014-005542-01	9,100	4.55	MUN	4.55	0
199	014-008001-11	30	0.02	MUN	0.02	0
200	014-008440-01	1,600	0.8	MUN	0.8	0
201	014-008950-01	81,700	40.85	MUN	40.85	0
202	014-008990-01	25,700	12.85	MUN	12.85	0
203	014-012150-01	500	0.25	MUN	0.25	0
204	014-012290-01	200	0.1	MUN	0.1	0
205	014-012295-01	852,810	426.41	MUN	426.41	0
206	014-012296-01	11,000	5.5	MUN	5.5	0
207	014-020420-01	80,300	40.15	MUN	40.15	0
208	014-020430-04	2,120	1.06	MUN	1.06	0
209	014-020450-01	14,070	7.04	MUN	7.04	0
210	014-020460-01	65,600	32.8	MUN	32.8	0
211	014-020491-01	100	0.05	MUN	0.05	0
212	014-022500-01	40	0.02	MUN	0.02	0
213	014-024981-06	82,600	41.3	MUN	41.3	0
214	014-027310-01	1,420	0.71	MUN	0.71	0
215	014-050074-01	20	0.01	MUN	0.01	0

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
	Account		Register's			
			Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
216	014-088980-01	8,400	4.2	MUN	4.2	0
217	014-090290-02	10	0.01	MUN	0.01	0
218	014-100110-01	300	0.15	MUN	0.15	0
219	014-100200-01	82,640	41.32	MUN	41.32	0
220	014-100400-01	16,770	8.39	MUN	8.39	0
221	014-100410-01	200	0.1	MUN	0.1	0
222	014-100420-01	6,500	3.25	MUN	3.25	0
223	014-150150-01	1,600	0.8	MUN	0.8	0
224	014-160000-00	5,740	2.87	MUN	2.87	0
225	014-230201-01	8,000	4	MUN	4	0
226	014-230203-00	14,760	7.38	MUN	7.38	0
227	014-230207-00	1,210	0.61	MUN	0.61	0
228	014-230208-00	10	0.01	MUN	0.01	0
229	014-911911-00	12,100	6.05	MUN	6.05	0
230	011-000059-08	1188600	594.3	MUN	594.3	0
231	011-001280-13	100	0.05	MUN	0.05	0
232	014-000002-13	50	0.03	MUN	0.03	0
233	014-000005-00	140370	70.19	MUN	70.19	0
234	014-000006-00	10100	5.05	MUN	5.05	0
235	014-000007-00	5180	2.59	MUN	2.59	0
236	014-000008-00	9100	4.55	MUN	4.55	0
237	014-000015-00	396450	198.23	MUN	198.23	0
238	014-000020-00	126600	63.3	MUN	63.3	0
239	014-000030-02	6600	3.3	MUN	3.3	0
240	014-000031-00	2590	1.3	MUN	1.3	0
241	014-000032-00	1590	0.8	MUN	0.8	0
242	014-000033-00	750	0.38	MUN	0.38	0
243	014-000130-01	29960	14.98	MUN	14.98	0
244	014-000150-00	10000	5	MUN	5	0
245	014-000275-02	8300	4.15	MUN	4.15	0
246	014-000295-02	1150	0.58	MUN	0.58	0
247	014-000300-00	15290	7.65	MUN	7.65	0
248	014-000315-00	600	0.3	MUN	0.3	0
249	014-000927-01	1793370	896.69	MUN	896.69	0
250	014-000928-01	13300	6.65	MUN	6.65	0
251	014-000929-01	234650	117.33	MUN	117.33	0
252	014-001400-00	10570	5.29	MUN	5.29	0
253	014-001414-00	30	0.02	MUN	0.02	0
254	014-001435-01	27900	13.95	MUN	13.95	0
255	014-003300-00	293700	146.85	MUN	146.85	0
256	014-005021-06	20	0.01	MUN	0.01	0
257	014-005495-01	14250	7.13	MUN	7.13	0
258	014-005542-01	11520	5.76	MUN	5.76	0

Exhibit E City Department Calculations

Account Information (From the City's utility billing software)					Recalculation (Step B in section 2.3)	
			Register's			
	Account		Water		\$0.5 Per 1,000 Gallons	
Sample	Number	Consumption	Bill		Recalculated	Difference
259	014-008001-11	10	0.01	MUN	0.01	0
260	014-008440-01	1300	0.65	MUN	0.65	0
261	014-008950-01	67300	33.65	MUN	33.65	0
262	014-008990-01	20500	10.25	MUN	10.25	0
263	014-012150-01	300	0.15	MUN	0.15	0
264	014-012290-01	100	0.05	MUN	0.05	0
265	014-012295-01	1046680	523.34	MUN	523.34	0
266	014-012296-01	12400	6.2	MUN	6.2	0
267	014-020420-01	57800	28.9	MUN	28.9	0
268	014-020430-04	5690	2.85	MUN	2.85	0
269	014-020450-01	34110	17.06	MUN	17.06	0
270	014-020460-01	68200	34.1	MUN	34.1	0
271	014-020470-01	29600	14.8	MUN	14.8	0
272	014-022500-01	50	0.03	MUN	0.03	0
273	014-024981-06	244500	122.25	MUN	122.25	0
274	014-027310-01	1880	0.94	MUN	0.94	0
275	014-050074-01	10	0.01	MUN	0.01	0
276	014-088980-01	8600	4.3	MUN	4.3	0
277	014-090290-02	20	0.01	MUN	0.01	0
278	014-100110-01	100	0.05	MUN	0.05	0
279	014-100200-01	146360	73.18	MUN	73.18	0
280	014-100400-01	8850	4.43	MUN	4.43	0
281	014-100410-01	600	0.3	MUN	0.3	0
282	014-100420-01	10300	5.15	MUN	5.15	0
283	014-150150-01	600	0.3	MUN	0.3	0
284	014-160000-00	5290	2.65	MUN	2.65	0
285	014-230201-01	5900	2.95	MUN	2.95	0
286	014-230202-00	40	0.02	MUN	0.02	0
287	014-230203-00	99700	49.85	MUN	49.85	0
288	014-230207-00	351710	175.86	MUN	175.86	0
289	014-230208-00	10	0.01	MUN	0.01	0
290	014-911911-00	11600	5.8	MUN	5.8	0

Exhibit F

Exhibit F Roll Forward of Consumption Data

Cycle 1	Account	Step A Section 4.1				Step B Section 4.1			Step A Section 4.2				Step B Section 4.2	
		August	September		Consumption	August		September	October		Consumption	September		
		Utility Bill	Utility Bill		Charged	Utility Bill		Utility Bill	Utility Bill		Charged	Utility Bill		
	Beginning	Beginning	Difference	in August	Ending	Difference	Beginning	Beginning	Difference	in September	Ending	Difference		
1	002-005591-01	78588	79332	744	7440	79332	0	79332	80184	852	8520	80184	0	
2	018-093000-03	64560	65108	548	5480	65108	0	65108	66706	1598	15980	66706	0	
3	018-093170-03	56650	56985	335	3350	56985	0	56985	57529	544	5440	57529	0	
4	019-000400-04	64028	65184	1156	11560	65184	0	65184	66526	1342	13420	66526	0	
5	019-002050-04	38298	38831	533	5330	38831	0	38831	39648	817	8170	39648	0	
6	020-001450-01	201592	204682	3090	30900	204682	0	204682	209569	4887	48870	209569	0	
7	020-004235-01	38435	39188	753	7530	39188	0	39188	40323	1135	11350	40323	0	
8	064-015400-03	57652	58540	888	8880	58540	0	58540	59659	1119	11190	59659	0	
9	064-017790-06	111714	112434	720	7200	112434	0	112434	113371	937	9370	113371	0	
10	064-019070-00	148134	152763	4629	46290	152763	0	152763	156504	3741	37410	156504	0	
11	064-021370-02	43291	44278	987	9870	44278	0	44278	45742	1464	14640	45742	0	
12	064-023540-01	76710	77426	716	7160	77426	0	77426	78056	630	6300	78056	0	
13	064-024860-01	26167	26650	483	4830	26650	0	26650	27068	418	4180	27068	0	
14	075-000010-03	132680	134247	1567	15670	134247	0	134247	136068	1821	18210	136068	0	
15	075-002910-05	189169	190262	1093	10930	190262	0	190262	196596	6334	63340	196596	0	
16	076-001820-03	100614	102416	1802	18020	102416	0	102416	104312	1896	18960	104312	0	
17	076-004150-01	111333	112549	1216	12160	112549	0	112549	114926	2377	23770	114926	0	
18	080-000030-03	85743	87723	1980	19800	87723	0	87723	90112	2389	23890	90112	0	
19	080-001910-02	123495	124699	1204	12040	124699	0	124699	125924	1225	12250	125924	0	
20	085-000220-05	151511	152649	1138	11380	152649	0	152649	154348	1699	16990	154348	0	
21	085-001140-01	77662	78333	671	6710	78333	0	78333	79270	937	9370	79270	0	
22	085-002650-00	37012	37892	880	8800	37892	0	37892	39458	1566	15660	39458	0	
23	085-003930-02	95865	97534	1669	16690	97534	0	97534	99730	2196	21960	99730	0	
24	085-003940-03	72514	73427	913	1750	73427	0	73427	74397	970	9700	74397	0	
25	085-004660-02	124176	125276	1100	11000	125276	0	124276	127144	2868	2868	127144	0	

Exhibit F Roll Forward of Consumption Data

Cycle 2	Account	Step A Section 4.1				Step B Section 4.1			Step A Section 4.2				Step B Section 4.2	
		August	September		Consumption	August		September	October		Consumption	September		
		Utility Bill	Utility Bill		Charged	Utility Bill		Utility Bill	Utility Bill		Charged	Utility Bill		
	Beginning	Beginning	Difference	in August	Ending	Difference	Beginning	Beginning	Difference	in September	Ending	Difference		
1	007-024290-12	60361	61185	824	8240	61185	0	61185	62326	1141	11410	62326	0	
2	009-345000-01	190455	190557	102	1020	190557	0	190557	190640	83	830	190640	0	
3	013-025700-04	77849	79768	1919	19190	79768	0	79768	81262	1494	14940	81262	0	
4	013-030761-02	161739	164116	2377	23770	164116	0	164116	166143	2027	20270	166143	0	
5	017-015560-01	51200	52307	1107	11070	52307	0	52307	53306	999	9990	53306	0	
6	026-000661-02	124311	127144	2833	28330	127144	0	127144	129702	2558	25580	129702	0	
7	026-001740-04	67864	68957	1093	10930	68957	0	68957	70310	1353	13530	70310	0	
8	028-000430-04	81782	82737	955	9550	82737	0	82737	83760	1023	10230	83760	0	
9	028-001670-12	104774	105398	624	6240	105398	0	105398	105901	503	5030	105901	0	
10	028-002970-05	88314	89921	1607	16070	89921	0	89921	91502	1581	15710	91502	0	
11	028-005350-04	94785	96623	1838	18380	96623	0	96623	98045	1422	14220	98045	0	
12	028-006690-02	96159	97516	1357	13570	97516	0	97516	98627	1111	11110	98627	0	
13	028-017890-03	99911	102577	2666	26660	102577	0	102577	105118	2541	25410	105118	0	
14	028-019470-02	187492	192580	5088	50880	192580	0	192580	196990	4410	44100	196990	0	
15	028-020850-02	70944	72212	1268	12680	72212	0	72212	73530	1318	13180	73530	0	
16	029-001830-02	18201	18657	456	4560	18657	0	18657	19202	545	5450	19202	0	
17	029-002740-12	18343	19783	1440	14400	19783	0	19783	20814	1031	10310	20814	0	
18	029-010300-04	71413	72796	1383	13830	72796	0	72796	74274	1478	14780	74274	0	
19	029-011320-09	7907	8462	555	5550	8462	0	8462	9836	1374	13740	9836	0	
20	029-012340-12	18254	19848	1594	15940	19848	0	19848	21804	1956	19560	21804	0	
21	029-014340-01	12831	13741	910	9100	13741	0	13741	14680	939	9390	14680	0	
22	029-015560-04	60803	62271	1468	14680	62271	0	62271	63241	970	9700	63241	0	
23	030-000080-03	68080	68136	56	560	68136	0	68136	69098	962	9620	69098	0	
24	040-040180-05	103144	104503	1359	13590	104503	0	104503	106090	1587	15870	106090	0	
25	042-030080-10	89991	91225	1234	12340	91225	0	91225	92421	1196	11960	92421	0	

Exhibit F Roll Forward of Consumption Data

Cycle 3	Account	Step A Section 4.1				Step B Section 4.1			Step A Section 4.2				Step B Section 4.2	
		August	September		Consumption	August		September	October		Consumption	September		
		Utility Bill	Utility Bill		Charged	Utility Bill		Utility Bill	Utility Bill		Charged	Utility Bill		
	Beginning	Beginning	Difference	in August	Ending	Difference	Beginning	Beginning	Difference	in September	Ending	Difference		
1	004-011640-14	51723	52091	368	3680	52091	0	52091	52332	241	2410	52332	0	
2	023-023980-10	67409	67999	590	5900	67999	0	67999	68562	563	5630	68562	0	
3	031-002630-02	115583	116731	1148	11480	116731	0	116731	121596	4865	48650	121596	0	
4	031-005210-01	129192	130270	1078	10780	130270	0	130270	132700	2430	24300	132700	0	
5	031-006990-01	89570	90341	771	7710	90341	0	90341	92199	1858	18580	92199	0	
6	031-008680-05	90045	91343	1298	12980	91343	0	91343	95000	3657	36570	95000	0	
7	031-010280-04	77988	78426	438	4380	78426	0	78426	87455	9029	90290	87455	0	
8	031-012260-02	17255	17535	280	2800	17535	0	17535	19761	2226	22260	19761	0	
9	032-000370-01	140827	141913	1086	10860	141913	0	141913	144500	2587	25870	144500	0	
10	032-003130-01	170552	172827	2275	22750	172827	0	172827	175183	2356	23560	175183	0	
11	034-000730-04	99578	99926	348	3480	99926	0	99926	100693	767	7670	100693	0	
12	035-001840-02	120069	120882	813	8130	120882	0	120882	122130	1248	12480	122130	0	
13	035-004190-01	63529	64632	1103	11030	64632	0	64632	66418	1786	17860	66418	0	
14	035-005950-02	90430	90879	449	4490	90879	0	90879	93007	2128	21280	93007	0	
15	035-007910-01	31215	32128	913	9130	32128	0	32128	32881	753	7530	32881	0	
16	035-008760-01	73363	74253	890	8900	74253	0	74253	76421	2168	21680	76421	0	
17	035-010300-01	24212	24542	330	3300	24542	0	24542	25599	1057	10570	25599	0	
18	035-011125-01	11228	13134	1906	19060	13134	0	13134	15924	2790	27900	15924	0	
19	036-000820-01	88377	88862	485	4850	88862	0	88862	90165	1303	13030	90165	0	
20	036-002710-01	83890	84903	1013	10130	84903	0	84903	87467	2564	25640	87467	0	
21	036-003255-02	100114	101011	897	8970	101011	0	101011	102675	1664	16640	102675	0	
22	037-001005-01	38350	39107	757	7570	39107	0	39107	40537	1430	14300	40537	0	
23	050-013230-08	19267	19997	730	7300	19997	0	19997	21436	1439	14390	21436	0	
24	050-050003-02	12109	12705	596	5960	12705	0	12705	13202	497	4970	13202	0	
25	053-000350-03	59356	59878	522	5220	59878	0	59878	60413	535	5350	60413	0	

Exhibit F Roll Forward of Consumption Data

Cycle 4	Account	Step A Section 4.1				Step B Section 4.1		Step A Section 4.2				Step B Section 4.2	
		August	September		Consumption	August		September	October		Consumption	September	
		Utility Bill	Utility Bill		Charged	Utility Bill		Utility Bill	Utility Bill		Charged	Utility Bill	
		Beginning	Beginning	Difference	in August	Ending	Difference	Beginning	Beginning	Difference	in September	Ending	Difference
1	006-002606-05	45185	45700	515	5150	45700	0	45700	46363	663	6630	46363	0
2	006-022180-18	109066	109508	442	4420	109508	0	109508	109945	437	4370	109945	0
3	006-023150-19	38994	39141	147	1470	39141	0	39141	39318	177	1770	39318	0
4	012-000880-08	49489	50187	698	6980	50187	0	50187	51839	1652	16520	51839	0
5	012-003640-04	55032	56172	1140	11400	56172	0	56172	57463	1291	12910	57463	0
6	012-005000-02	103811	105223	1412	14120	105223	0	105223	106630	1407	14070	106630	0
7	012-024812-02	35494	36270	776	7760	36270	0	36270	36959	689	6890	36959	0
8	045-001390-03	19893	20771	878	8780	20771	0	20771	22229	1458	14580	22229	0
9	045-002960-02	30673	31393	720	7200	31393	0	31393	33386	1993	19930	33386	0
10	046-085740-03	11972	12721	749	7490	12721	0	12721	14221	1500	15000	14221	0
11	046-087270-13	15674	16450	776	7760	16450	0	16450	17579	1129	11290	17579	0
12	046-089770-04	10554	10679	125	1250	10679	0	10679	10940	261	2610	10940	0
13	047-000600-02	35449	35708	259	2590	35708	0	35708	36023	315	3150	36023	0
14	047-085900-07	50894	51735	841	8410	51735	0	51735	52867	1132	11320	52867	0
15	048-082300-02	73705	74626	921	9210	74626	0	74626	76101	1475	14750	76101	0
16	048-086010-05	33378	33656	278	2780	33656	0	33656	34231	575	5750	34231	0
17	048-088620-02	85010	86295	1285	12850	86295	0	86295	88234	1939	19390	88234	0
18	049-022360-09	16278	16492	214	2140	16492	0	16492	16779	287	2870	16779	0
19	052-018650-10	70613	71099	486	4860	71099	0	71099	71863	764	7640	71863	0
20	052-020680-12	65399	68250	2851	28510	68250	0	68250	72140	3890	38900	72140	0
21	091-000410-01	62133	62780	647	6470	62780	0	62780	63653	873	8730	63653	0
22	091-002180-01	13374	14442	1068	10680	14442	0	14442	15960	1518	15180	15960	0
23	092-000880-01	24473	25411	938	9380	25411	0	25411	28623	3212	32120	28623	0
24	092-001515-01	9912	10463	551	5510	10463	0	10463	11583	1120	11200	11583	0
25	092-001530-01	23890	24570	680	6800	24570	0	24570	26940	2370	23700	26940	0

Exhibit G

Exhibit G Roll Forward of Consumption Data for New Meters

Work Order						Billing Register				
Date of			Beginning	Interim	New	Beginning	Interim	New	Ending	Current
Meter	Meter	Account	Meter	Meter	Meter	Meter	Meter	Meter	Meter	Consumption
Change	Number	Number	Read	Read	Read	Read	Read	Read	Read	Charged
9/8/2015	62925292	031-000260-03	133157	134674	14	133157	134674	14	507	20100
9/8/2015	62792634	031-000080-03	101765	102583	14	101765	102583	14	341	11450
9/8/2015	62234550	032-001320-01	96153	97220	20	96153	97220	26	671	17120
9/8/2015	62445158	031-006040-06	39474	39837	14	39474	39837	14	172	5210
9/8/2015	58462335	031-008510-03	108259	108440	14	108259	108440	14	144	3110
9/8/2015	62792677	031-004420-04	68612	69645	14	68612	69645	14	265	12840
9/8/2015	58462308	031-006550-02	48476	48753	42	48476	48753	42	147	3820
9/8/2015	62123800	031-010490-01	127638	129344	26	127638	129344	26	268	19480
9/8/2015	59392356	032-001440-03	105326	106202	26	105326	106202	26	305	11550
9/8/2015	62445531	031-009730-03	141029	145636	26	141029	145636	26	136	47170
9/8/2015	65623642	032-003190-02	100638	101378	26	100638	101378	26	286	10000
9/8/2015	62445067	031-004630-02	176612	178998	26	176612	178998	26	655	30150
9/8/2015	56079734	031-008590-09	200549	200811	15	200549	200811	15	136	3830
9/8/2015	62445778	031-007990-03	100898	101952	16	100898	101952	16	342	13800
9/8/2015	60945623	031-013110-02	145042	146510	16	145042	146510	16	965	24170
9/8/2015	56444694	031-008580-03	44758	45724	13	44758	45724	13	420	13730
9/8/2015	70079415	031-008740-03	37468	38252	15	37468	38252	15	243	10120
9/8/2015	58168958	031-012550-01	184717	186180	13	184717	186180	13	565	20150
9/8/2015	58165846	031-012900-01	117345	118442	25	117345	118442	25	398	14700
9/8/2015	62445286	031-013230-01	120338	121917	25	120338	121917	25	753	23070
9/8/2015	58168863	031-010640-01	139136	140090	25	139136	140090	25	425	13540
9/8/2015	62445341	031-010710-02	108946	110425	25	108946	110425	25	617	20710
9/8/2015	56079735	031-010870-04	268696	269300	25	268696	269300	25	205	7840
9/8/2015	62445032	031-000970-05	80172	81858	14	80172	81858	14	815	24870
9/8/2015	62445438	032-002900-02	160280	162683	13	160280	162683	13	600	29900
9/8/2015	61376448	032-002800-01	118552	120249	14	118552	120249	14	249	19320
9/8/2015	62234700	032-000580-02	215712	218063	26	215712	218063	26	842	31670
9/8/2015	61067493	034-003010-01	104237	105272	14	104237	105272	14	169	11900
9/8/2015	62123819	031-011720-02	124904	126207	14	124904	126207	14	97	13860
9/8/2015	62731645	031-013660-01	177465	179330	14	177465	179330	14	937	27880
9/8/2015	67309444	031-013630-01	87639	88500	26	87639	88500	26	394	12290
9/8/2015	61067301	032-000280-01	158240	160189	14	158240	160189	14	566	25010
9/8/2015	56603279	031-008860-03	136325	138112	14	136325	138112	14	705	24780
9/8/2015	61444679	031-004840-02	107530	108690	58	107530	108690	58	572	16740
9/8/2015	61445764	031-007600-08	75026	75761	58	75026	75761	58	373	10500
9/8/2015	62123816	031-011710-04	121017	122264	13	121017	122264	13	404	16380
9/8/2015	56079730	031-011740-03	173490	175361	13	173490	175361	13	863	27210
9/8/2015	58727766	031-012960-01	141789	143263	25	141789	143263	25	365	18140
9/8/2015	62791864	031-000690-13	166299	167931	14	166299	167931	14	1032	26500

Exhibit G Roll Forward of Consumption Data for New Meters

Work Order						Billing Register				
Date of			Beginning	Interim	New	Beginning	Interim	New	Ending	Current
Meter	Meter	Account	Meter	Meter	Meter	Meter	Meter	Meter	Meter	Consumption
Change	Number	Number	Read	Read	Read	Read	Read	Read	Read	Charged
9/14/2015	60945827	026-000720-04	85254	85489	29	85254	85489	29	1188	13940
9/14/2015	61067390	096-001660-02	51513	52041	14	51513	52041	14	351	8650
9/14/2015	61066070	028-020660-02	82216	82292	16	82216	82292	16	1414	14740
9/14/2015	62925444	094-000930-05	133456	134592	14	133456	134592	14	739	18610
9/14/2015	61376132	076-004380-01	237772	240028	31	237772	240028	31	2189	44140
9/14/2015	63218974	064-023430-01	60143	60587	22	60143	60587	22	730	11520
9/14/2015	61064808	096-000190-02	86329	87548	13	86329	87548	13	105	13110
9/14/2015	57650737	064-022880-03	103826	104329	23	103826	104329	23	749	12290
9/14/2015	62444631	028-002540-02	191956	192043	25	191956	192043	25	2344	24060
9/14/2015	69122872	020-004360-01	43686	43948	25	43686	43948	25	744	9810
9/14/2015	58168973	085-006160-01	259224	260212	37	259224	260212	37	1681	26320
9/14/2015	57650812	090-002260-01	53525	53797	40	53525	53797	40	416	6480
9/14/2015	57650626	064-016500-02	89873	90399	29	89873	90399	29	1136	16330
9/14/2015	60945675	076-006310-01	108753	109813	28	108753	109813	28	1836	28680
9/14/2015	62444847	028-002070-04	111188	111335	42	111188	111335	42	1453	15580
9/14/2015	70912378	030-000970-04	45901	46108	43	45901	46108	43	1038	12020
9/14/2015	65623607	048-089260-02	55473	56129	26	55473	56129	26	437	10670
9/14/2015	62445145	028-001550-04	41973	42078	42	41973	42078	42	563	6260
9/14/2015	65302399	048-084490-05	43655	44253	13	43655	44253	13	173	7580
9/14/2015	72887453	028-020510-05	12797	12876	25	12797	12876	25	173	2270
9/14/2015	72887516	028-017610-04	15370	15614	25	15370	15614	25	1135	13540
9/14/2015	71669294	029-000190-04	20499	20751	43	20499	20751	43	1190	13990
9/14/2015	71667656	086-001100-01	41575	43068	64	41575	43068	64	2209	36380
9/14/2015	71126040	090-001830-01	74491	75915	24	74491	75915	24	2165	35650
9/14/2015	71517712	064-020530-02	26694	27221	31	26694	27221	31	221	7170
9/14/2015	59392142	018-091011-07	65064	65515	13	65064	65515	13	767	12050
9/14/2015	57647652	001-003681-06	45964	46161	13	45964	46161	13	220	4040
9/14/2015	58168772	001-002230-11	82820	83073	13	82820	83073	13	511	7510
9/14/2015	47516712	002-004835-02	58279	58499	13	58279	58499	13	350	5570
9/14/2015	58894797	002-005331-20	59279	59489	13	59279	59489	13	411	6080
9/14/2015	59392263	002-007081-03	68028	68269	13	68028	68269	13	521	7490
9/14/2015	60946308	005-000440-04	120532	122060	13	120532	122060	13	2959	44740
9/14/2015	71670118	029-000750-04	15853	15939	43	15853	15939	43	620	6630
9/14/2015	71668738	029-005090-03	14771	14935	43	14771	14935	43	506	6270
9/14/2015	70079351	058-005300-01	28141	28965	13	28141	28965	13	33	8440
9/14/2015	65623619	037-000700-02	62271	62932	13	62271	62932	13	62	7100
9/14/2015	67309443	053-003310-03	41594	42569	14	41594	42569	14	83	10440
9/14/2015	69987922	035-008310-01	51127	52469	14	51127	52469	14	61	13890
9/14/2015	47517197	035-002970-01	143343	144151	14	143343	144151	14	66	8600

Exhibit G Roll Forward of Consumption Data for New Meters

Work Order						Billing Register				
Date of			Beginning	Interim	New	Beginning	Interim	New	Ending	Current
Meter	Meter	Account	Meter	Meter	Meter	Meter	Meter	Meter	Meter	Consumption
Change	Number	Number	Read	Read	Read	Read	Read	Read	Read	Charged
9/14/2015	61066032	028-020090-06	22766	22854	25	22766	22854	25	598	6610
9/15/2015	61066493	028-006110-05	175443	176235	132	175443	176235	13	3287	40660
9/15/2015	71420218	034-002530-02	31965	33226	25	31965	33226	25	68	13040
9/15/2015	62445073	094-000650-04	52603	53352	13	52603	53352	13	315	10510
9/15/2015	62234577	036-000160-01	153435	155130	13	153435	155130	13	69	17510
9/15/2015	71668054	092-000930-01	16136	17620	13	16136	17620	13	254	17250
9/16/2015	59392652	058-001964-03	52000	52650	13	52000	52650	13	61	6980
9/16/2015	62445519	031-010620-04	105616	107974	13	105616	107974	13	13	23580
9/16/2015	56603298	031-011330-03	114699	115764	13	114699	115764	13	13	10650
9/16/2015	62123768	031-011650-01	131273	134279	13	131273	134279	13	13	30060
9/16/2015	63844389	028-017200-02	161718	161978	13	161718	161978	13	1224	14710
9/16/2015	59392411	034-000400-01	82325	83687	13	82325	83687	13	13	13620
9/17/2015	65302536	048-081240-09	82296	84054	13	82296	84054	13	1007	27520
9/17/2015	65641266	048-086660-04	25908	26495	13	25908	26495	13	178	7520
9/17/2015	61066037	012-006460-01	43317	45263	13	43317	45263	13	469	24020
9/17/2015	70610548	091-000490-02	79355	80279	13	79355	80279	13	104	10150
9/17/2015	72796608	036-000480-02	15793	17243	13	15793	17243	13	13	14500
9/17/2015	62444657	034-004590-01	135006	137315	13	135006	137315	13	13	23090
9/17/2015	62731659	034-004010-05	87951	89575	13	87951	89575	13	13	16240
9/17/2015	65623686	034-001120-01	72803	76753	13	72803	76753	13	13	39500
9/17/2015	60688710	034-002760-03	147374	148191	13	147374	148191	13	13	8170
9/17/2015	61067387	085-003150-03	74075	75586	13	74075	75586	13	943	24410
9/17/2015	71670101	029-000730-04	12217	12320	13	12217	12320	13	612	7020
9/17/2015	72440532	050-014730-09	31763	34116	13	31763	34116	13	13	23530
9/17/2015	61066964	032-001230-01	70058	71166	13	70058	71166	13	13	11080
9/17/2015	59392499	032-002690-03	150867	152896	13	150867	152896	13	13	20290
9/17/2015	61066860	096-003820-03	66593	67545	13	66593	67545	13	356	12950
9/17/2015	62792080	031-003040-02	93470	95606	13	93470	95606	13	13	21360
9/18/2015	67309315	053-017330-02	184153	187897	13	184153	187897	13	13	37440
9/18/2015	72358709	050-070003-02	10218	11103	13	10218	11103	13	13	8850
9/18/2015	70912358	035-009815-02	49331	50485	13	49331	50485	13	13	11540
9/18/2015	73184826	004-001520-01	4591	5394	13	4591	5394	13	13	8030
9/18/2015	68946614	035-006840-02	91138	94148	43	91138	94148	43	43	30100
9/18/2015	61064811	047-080850-04	54662	55471	14	54662	55471	14	430	12250
9/18/2015	62445000	091-000020-01	106938	108237	13	106938	108237	13	514	18000
9/18/2015	58894834	090-000880-02	78239	79496	13	78239	79496	13	1394	26380
9/18/2015	58894990	018-092300-03	128114	130047	14	128114	130047	14	1699	36180
9/18/2015	61065071	095-001040-02	84054	85224	14	84054	85224	14	448	16040
9/18/2015	65623182	048-087900-07	85814	86567	14	85814	86567	14	541	12800

Exhibit G Roll Forward of Consumption Data for New Meters

Work Order						Billing Register				
Date of			Beginning	Interim	New	Beginning	Interim	New	Ending	Current
Meter	Meter	Account	Meter	Meter	Meter	Meter	Meter	Meter	Meter	Consumption
Change	Number	Number	Read	Read	Read	Read	Read	Read	Read	Charged
9/28/2015	62444625	064-020040-08	84659	87722	260.54	84659	87722	26	218	32550
9/24/2015	62445914	085-002590-02	77892	80287	26	77892	80287	26	944	33130
9/24/2015	57647571	085-005830-02	189517	190854	25	189517	190854	25	1008	23200
9/23/2015	47516795	085-003580-02	183472	184847	25	183472	184847	25	753	21030
9/23/2015	60945286	090-002300-02	143202	144669	25	143202	144669	25	950	23920
9/22/2015	65270173	064-016580-03	94527	95659	14	94527	95659	14	403	15210
9/22/2015	64917534	064-015670-02	90363	91178	14	90363	91178	14	227	10280
9/22/2015	73406721	092-001535-01	7450	9196	14	7450	9196	14	83	18150
9/22/2015	62445410	064-020980-03	123677	127181	14	123677	127181	14	1067	45570
9/22/2015	60946446	090-002390-01	113856	116048	14	113856	116048	14	263	24410
9/22/2015	57647394	001-004270-01	139530	141537	13	139530	141537	13	845	28390
9/22/2015	58727272	001-000661-01	77661	78080	12	77661	78080	12	268	6750
9/22/2015	58727566	002-004651-01	94147	95106	12	94147	95106	12	376	13230
9/22/2015	72358850	086-001070-01	40609	43345	12	40609	43345	12	1156	38800
9/22/2015	61066351	020-002130-01	250571	252404	12	250571	252404	12	978	27990
9/22/2015	68899991	020-004080-02	63372	64566	12	63372	64566	12	706	18880
9/22/2015	62792551	020-003760-05	198846	201658	12	198846	201658	12	1903	47030
9/21/2015	71517699	092-000140-01	57017	58572	14	57017	58572	14	59	16000
9/21/2015	71670128	045-002060-02	24196	25855	14	24196	25855	14	270	19150
9/21/2015	60945410	006-023070-10	121823	123426	14	121823	123426	14	322	19110
9/21/2015	62925431	094-001300-03	38596	40384	14	38596	40384	14	200	19740
9/21/2015	64993005	048-080415-03	30029	31058	14	30029	31058	14	265	12800
9/21/2015	61064833	064-024350-01	110776	112154	13	110776	112154	13	621	19860
9/21/2015	73426481	064-016290-06	10134	11718	13	10134	11718	13	599	21700
9/24/2015	47517238	002-006471-02	176584	179285	26	176584	179285	26	1195	38700
9/23/2015	60945325	040-042000-03	166654	167754	26	166654	167754	26	1460	25340
9/23/2015	72887400	061-005340-05	11057	11694	13	11057	11694	13	748	13720
9/24/2015	71668879	046-087740-03	31830	35171	25	31830	35171	25	425	37410
9/23/2015	72887478	085-004570-01	13174	13802	25	13174	13802	25	279	8820
9/24/2015	71669824	086-001080-01	30809	33614	25	30809	33614	25	804	35840
9/24/2015	63679899	064-018310-04	127917	129882	26	127917	129882	26	902	28410
9/30/2015	72359019	086-006630-02	50008	53977	26	50008	53977	26	278	42210
10/2/2015	60945749	085-000660-02	170957	173544	24	170957	173544	24	24	25870
10/5/2015	61066649	085-003590-03	186532	186532	24	186532	186532	24	24	0
10/6/2015	58727447	020-000260-02	270875	270875	246.51	270875	270875	246.51	246.51	0
10/5/2015	62444565	090-003550-03	280428	280428	247.71	280428	280428	247.71	247.71	0
10/2/2015	58895120	026-000630-02	79775	80038	24	79775	80038	24	318	5570
10/2/2015	61066873	080-003030-01	134604	136281	13	134604	136281	13	13	16770
9/29/2015	62444404	064-019420-02	111180	113552	13	111180	113552	13	1042	34010

Exhibit G Roll Forward of Consumption Data for New Meters

Work Order						Billing Register				
Date of			Beginning	Interim	New	Beginning	Interim	New	Ending	Current
Meter	Meter	Account	Meter	Meter	Meter	Meter	Meter	Meter	Meter	Consumption
Change	Number	Number	Read	Read	Read	Read	Read	Read	Read	Charged
10/1/2015	62445412	064-018470-03	208567	212044	13	208567	212044	13	668	41320
9/22/2015	68946528	012-001490-06	22789	22789	14	22789	22789	14	24	100
9/24/2015	69049778	092-000635-02	127506	131517	25	127506	131517	25	25	40110
9/23/2015	64917172	052-019450-02	34052	35093	25	34052	35093	25	25	10410
9/23/2015	57647628	001-003231-02	112622	113723	25	112622	113723	25	201	12770
9/23/2015	47516930	018-094340-03	131956	133421	13	131956	133421	13	1249	27010
9/28/2015	57647778	085-005850-02	160237	161793	26	160237	161793	26	411	19410
9/23/2015	65641291	020-004310-02	100589	101479	14	100589	101479	14	422	12980
9/24/2015	68946725	020-003550-01	80062	81472	25	80062	81472	25	846	22310
9/29/2015	58894941	019-000070-04	158001	164065	13	158001	164065	13	887	69380
9/29/2015	57743552	085-005900-03	328462	332093	13	328462	332093	13	1036	46540
9/29/2015	57647624	090-000590-02	104181	105680	13	104181	105680	13	286	17720
9/23/2015	71669917	045-002590-02	11316	12125	27	11316	12125	27	622	14040
9/23/2015	71669905	045-000780-05	12981	13287	26	12981	13287	26	243	5230
9/14/2015	71670442	093-002330-04	21433	21804	13	21433	21804	13	252	6100
9/8/2015	62445434	032-002930-01	114964	117180	14	114964	117180	14	698	29000
9/14/2015	60945703	034-002920-03	73364	74314	14	73364	74314	14	86	10220
9/14/2015	71668539	091-001320-01	30983	32292	13	30983	32292	13	878	21740
9/29/2015	59392478	018-093120-03	170433	171642	13	170433	171642	13	85	12810